

701—2.1(421,17A) Definitions. For the purposes of these rules, the following definitions shall apply:

- “*Board*” or “*state board*” means the state board of tax review as created by chapter 342 of the Acts of the Sixty-second General Assembly and governed by Iowa Code chapter 17A and section 421.1.
- “*Department*” means the Iowa department of revenue.
- “*Director*” means the director of the Iowa department of revenue.
- “*Secretary*” means the secretary for the state board of tax review.